

Grants Management

- ◆ Notice of Grant Award
- ◆ Regulations for Management of Grants
- ◆ Reporting Requirements
- ◆ Payment Management System

Grants Management

Notice of Grant Award

- ◆ Budget/Project Period
- ◆ Terms and Conditions
 - ☐ **Reporting Requirements**
 - ☐ **Contacts**
 - ☐ **Program Specific**
 - ☐ **Grant Specific**
 - ☐ **Standard Terms**

Applicable Regulations

Federal Statute (Single Audit Act)

45 CFR Part 74 (Non Profits)

45 CFR Part 92 (States and Local)

OMB Circular A-133 (Audit Process)

OMB Circular A-122 (Cost Principles)

Financial Reporting Requirements

- A-133 Audit Process
 - Financial Status Report
 - Payment Management System
-

A-133 Audit

Requirements

- ◆ **Federal funds require a legitimate expenditure before they can be reported as earned and/or receivable.**
- ◆ **Required from non-federal organizations spending more than \$500,000 in federal financial assistance in a year.**
- ◆ **Audits due within 9 months of end of fiscal year: or, 30 days after receipt from auditor. Whichever is earlier.**

A-133 Audit

Requirements

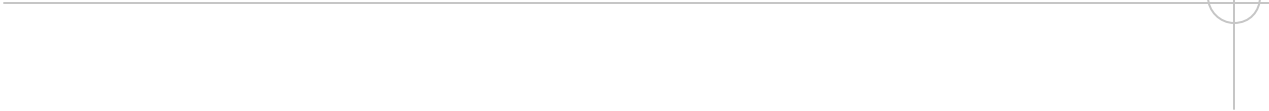
- ◆ **Reportable questioned costs must be more than \$10,000.**
- ◆ **OMB circular A-133 compliance supplement for cluster program grants.**
- ◆ **BPHC does not request or review audits from public non-profits. (Cities, Counties, States, etc.)**



Financial Status Reports

Report on Expenses of Federal
Grant funds.

(Form 269, FSR)



Financial Status Report

Requirements

- ◆ Due within 90 days of the end of the budget period.
- ◆ When a budget period is extended, the due date for the FSR is extended.
- ◆ FSR should be completed based upon Federal Share (Block 12, a.ii) on the last Notice of Grant Award issued for the budget period

Financial Status Report

- ◆ Some awards include grant conditions restricting use of funds for subsequent budget periods.
- ◆ Some awards, primarily competitive supplemental awards, restrict funds for a specific purpose. i.e. expansions, pharmacy.
- ◆ Restricted funds must be reported as unobligated when not spent for the purpose intended; or, when intended for use in a subsequent grant period.

Financial Status Report

- ◆ Un-obligated funds are not automatically carried over into the next budget period.
- ◆ *Un-obligated funds **cannot** be spent without prior approval granted on a Notice of Grant Award from the Office of Grants Management.*
- ◆ Federal funds reported on the FSR as un-obligated that are not restricted for a specific purpose will not be authorized for carryover except for fire life safety issues.

Financial Status Report

- ◆ The submission of a Financial Status Report is included under

REPORTING REQUIREMENTS

on the last pages of the initial Notice of Grant Award for a budget period.

“Financial Status Report SF-269/long form (attached) is due within 90 days after expiration of the budget period. This report should NOT reflect cumulative reporting from budget period to budget period”

Financial Status Report

Delinquent FSR Actions

- ◆ Award decisions are deferred until the FSR is submitted and reviewed.

Payment Management System

How the Grantee accesses Federal
Funds

Payment Management System

Objectives

- ◆ Limit the amount of Federal cash in non-Federal agencies' bank accounts.
- ◆ Federal funds are available to the grantees when needed.

Payment Management System

Characteristics

- ◆ Federal funds are transferred electronically to grantees' bank account.
- ◆ Requests can be made by phone or the Web.
- ◆ Requests for funds are honored within 24 hours.
- ◆ There is no limit on the number of times funds can be drawn in a month.

Payment Management System

Characteristics, Cont

- ◆ Bank account must be interest bearing. Interest earned is reported and returned to the Treasury. Except for \$250 annual administrative fee.
- ◆ Funds are aggregated. Available un-drawn balance of funds in the account is not maintained by grant or document number.
- ◆ Accounting for funds by grant is the responsibility of the grantee.

Payment Management System

Reporting Requirements

- ◆ Quarterly reporting requirement. (SF-272)
- ◆ If the quarterly report is not filed on time, requests for additional Federal funds are not honored until report is filed and accepted.
 - Includes funds authorized for release through the office of Grants Management on an SF-270.

Payment Management System

Reporting Requirements, Cont

- ◆ Report is filed through the WEB
- ◆ Requires grantee to allocate draws for the last quarter between document/grant numbers.
- ◆ Due date is 6 weeks after the end of the quarter

Payment Management System

Instructions for obtaining access to grant funds through the Payment Management System are included under

Standard Remarks

on the **initial Notice of Grant Award** for a budget period.

Payments under this award will be made available through the DHHS Payment Management System (PMS). PMS is administered by the Division of Payment Management, Financial Management Services, Program Support Center, which will forward instruction for obtaining payments. Inquiries regarding payment should be directed to: Payment Management, DHHS, P.O. Box 6021, Rockville, MD 20852, Telephone Number: (301) 433-1661